

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Greencastle Community Sch Corp (6755)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$5,614,822	\$5,291,757	\$5,314,954	\$5,785,051	0.7%	8.8%
Group Health Insurance	222	\$293,743	\$1,925,151	\$1,820,350	\$1,872,197	58.9%	2.8%
Non - Certified Salaries	120	\$564,464	\$558,323	\$525,722	\$811,100	9.5%	54.3%
Teacher Retirement Fund, After 7-1-95	216	\$370,683	\$549,079	\$448,509	\$493,444	7.4%	10.0%
Social Security Certified	212	\$490,093	\$428,333	\$438,398	\$473,207	-0.9%	7.9%
Other Professional and Technical Services	319	\$451,761	\$404,715	\$379,715	\$334,395	-7.2%	-11.9%
Computer Hardware	741	\$211,396	\$77,895	\$171,180	\$322,046	11.1%	88.1%
Other Employee Benefits	241 - 290	\$10,000	\$121,294	\$109,701	\$205,450	112.9%	87.3%
Pre-2008 Object Code - Temporary Salaries	130	\$162,824	\$173,916	\$156,253	\$164,722	0.3%	5.4%
Pupil Services	313	\$0	\$94,703	\$161,413	\$160,312	NA	-0.7%
Operational Supplies	611	\$83,248	\$84,423	\$100,102	\$156,974	17.2%	56.8%
Content	747	\$37,316	\$78,516	\$349,329	\$124,247	35.1%	-64.4%
Stipends	131	\$0	\$117,593	\$113,963	\$91,348	NA	-19.8%
Social Security Noncertified	211	\$82,557	\$75,610	\$55,598	\$75,786	-2.1%	36.3%
Professional Development	748	\$395,931	\$306,096	\$117,773	\$65,171	-36.3%	-44.7%
Travel	580	\$16,150	\$11,042	\$13,369	\$60,630	39.2%	353.5%
Public Employees Retirement Fund	214	\$55,044	\$75,473	\$51,838	\$55,853	0.4%	7.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$155,476	\$50,393	\$37,105	\$38,344	-29.5%	3.3%
Other Technology Hardware	746	\$58,258	\$18,330	\$35,980	\$29,464	-15.7%	-18.1%
Other Supplies and Materials	615, 660 - 689	\$37,171	\$47,271	\$39,067	\$29,309	-5.8%	-25.0%
Textbooks	630	\$216,861	\$30,561	\$212,915	\$26,066	-41.1%	-87.8%
Group Life Insurance	221	\$0	\$52,831	\$27,043	\$25,567	NA	-5.5%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,200	\$0	\$0	\$24,522	112.6%	NA
Connectivity	744	\$5,903	\$12,258	\$12,169	\$24,388	42.6%	100.4%
Equipment	730	\$18,253	\$68,280	\$8,755	\$22,372	5.2%	155.5%
Library Books	640	\$18,161	\$12,578	\$20,992	\$19,732	2.1%	-6.0%
Periodicals	650	\$5,396	\$6,151	\$11,471	\$6,713	5.6%	-41.5%
Staff Services	314	\$0	\$6,084	\$6,358	\$5,218	NA	-17.9%
Dues and Fees	810	\$1,138	\$1,492	\$4,215	\$4,402	40.2%	4.4%
Printing and Binding	550	\$409	\$1,933	\$913	\$2,929	63.6%	220.7%
Instruction Services	311	\$0	\$500	\$1,004	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$2,046	\$0	\$0	NA	NA
Other Purchased Services	593	\$44,696	-\$19,117	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$22,774	\$14,999	\$1,951	\$0	-100.0%	-100.0%
Rentals	440	\$500	\$0	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$839	\$2,035	\$0	\$0	-100.0%	NA
Distance Learning Equipment	742	\$32,260	\$125	\$0	\$0	-100.0%	NA
Land and Easements	710	\$45,389	-\$28,465	\$0	\$0	-100.0%	NA

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Greencastle Community Sch Corp (6755)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement Total		\$9,504,713	\$10,654,202	\$10,748,104	\$11,510,962	4.9%	7.1%
Student Instructional Support							
Certified Salaries	110	\$974,191	\$931,923	\$1,032,169	\$1,045,708	1.8%	1.3%
Non - Certified Salaries	120	\$403,484	\$422,775	\$429,534	\$145,343	-22.5%	-66.2%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$25,875	\$42,785	\$45,889	NA	7.3%
Social Security Certified	212	\$52	\$18,266	\$44,929	\$43,698	438.5%	-2.7%
Other Employee Benefits	241 - 290	\$0	\$5,698	\$37,756	\$31,071	NA	-17.7%
Operational Supplies	611	\$8,191	\$16,811	\$12,309	\$23,040	29.5%	87.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$9,012	\$8,375	\$6,498	NA	-22.4%
Social Security Noncertified	211	\$59,575	\$43,968	\$25,587	\$3,461	-50.9%	-86.5%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$604	\$2,375	NA	293.1%
Staff Services	314	\$0	\$570	\$1,289	\$874	NA	-32.2%
Overtime Salaries	140	\$0	\$1,968	\$263	\$145	NA	-44.8%
Travel	580	\$8,126	-\$3,121	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$2,328	\$1,145	\$0	\$0	-100.0%	NA
Stipends	131	\$0	\$12,546	\$0	\$0	NA	NA
Student Instructional Support Total		\$1,455,948	\$1,487,434	\$1,635,599	\$1,348,102	-1.9%	-17.6%
Overhead and Operational							
Non - Certified Salaries	120	\$1,383,711	\$1,395,174	\$1,475,401	\$1,632,017	4.2%	10.6%
Buildings	720	\$0	\$0	\$0	\$1,048,905	NA	NA
Operational Supplies	611	\$634,508	\$604,579	\$955,135	\$900,545	9.1%	-5.7%
Light and Power - Other Than Heating and Cooling	625	\$460,316	\$539,949	\$542,209	\$551,537	4.6%	1.7%
Vehicles	731	\$217,245	\$270,679	\$212,608	\$292,725	7.7%	37.7%
Repairs and Maintenance Services	430	\$373,571	\$396,910	\$360,151	\$254,234	-9.2%	-29.4%
Public Employees Retirement Fund	214	\$87,925	\$163,761	\$150,535	\$171,799	18.2%	14.1%
Certified Salaries	110	\$161,007	\$212,902	\$142,321	\$143,214	-2.9%	0.6%
Social Security Noncertified	211	\$131,304	\$120,455	\$128,964	\$134,179	0.5%	4.0%
Improvements Other Than Buildings	715	\$8,674	\$0	\$20,364	\$106,601	87.2%	423.5%
Gasoline and Lubricants	613	\$124,328	\$129,723	\$113,790	\$95,203	-6.5%	-16.3%
Insurance	520	\$151,595	\$171,159	\$280,780	\$94,286	-11.2%	-66.4%
Group Health Insurance	222	\$1,981,637	\$103,848	\$99,273	\$74,231	-56.0%	-25.2%
Nonlicensed Employees	136	\$127,442	\$110,498	\$113,850	\$70,601	-13.7%	-38.0%
Overtime Salaries	140	\$102,511	\$83,613	\$91,165	\$61,739	-11.9%	-32.3%
Water and Sewage	411	\$42,468	\$56,772	\$47,175	\$55,595	7.0%	17.8%
Equipment	730	\$43,178	\$149,452	\$23,743	\$40,498	-1.6%	70.6%
Severance/Early Retirement Pay	213	\$150,649	\$23,167	\$44,647	\$29,763	-33.3%	-33.3%
Other Employee Benefits	241 - 290	\$0	\$9,780	\$11,214	\$27,729	NA	147.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telephone	531	\$9,971	\$14,005	\$20,846	\$26,284	27.4%	26.1%
Board of Education Services	318	\$65,531	\$62,166	\$15,844	\$19,917	-25.8%	25.7%
Bank Service Charges	871	\$6,023	\$15,213	\$17,657	\$17,808	31.1%	0.9%
Social Security Certified	212	\$13,794	\$18,553	\$14,304	\$15,277	2.6%	6.8%
Board Member Compensation	115	\$12,774	\$12,704	\$12,860	\$12,236	-1.1%	-4.9%
Pre-2008 Object Code - Temporary Salaries	130	\$36,056	\$16,951	\$14,495	\$12,079	-23.9%	-16.7%
Tires and Repairs	612	\$8,405	\$12,042	\$25,121	\$11,802	8.9%	-53.0%
Postage and Postage Machine Rental	532	\$6,961	\$7,883	\$8,984	\$10,112	9.8%	12.6%
Group Life Insurance	221	\$4,227	\$3,080	\$5,247	\$9,650	22.9%	83.9%
Removal of Refuse and Garbage	412	\$11,250	\$12,629	\$10,407	\$9,345	-4.5%	-10.2%
Other Professional and Technical Services	319	\$7,129	\$12,866	\$6,509	\$7,283	0.5%	11.9%
Travel	580	\$33,078	\$7,002	\$9,865	\$7,084	-32.0%	-28.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$5,156	\$5,994	\$6,504	NA	8.5%
Dues and Fees	810	\$4,990	\$13,373	\$9,013	\$6,298	6.0%	-30.1%
Unemployment Insurance	230	\$15,539	\$19,182	\$194	\$5,979	-21.2%	2981.6%
Printing and Binding	550	\$2,059	\$3,900	\$2,202	\$4,649	22.6%	111.1%
Other Supplies and Materials	615, 660 - 689	\$569	\$20,867	\$15,332	\$4,320	66.0%	-71.8%
Advertising	540	\$3,559	\$1,319	\$1,839	\$4,077	3.5%	121.7%
Staff Services	314	\$0	\$5,246	\$3,370	\$3,125	NA	-7.3%
Official Bond Premiums	525	\$1,004	\$960	\$1,046	\$1,046	1.0%	0.0%
Miscellaneous Objects	876 - 899	\$0	\$6,395	\$5,806	\$88	NA	-98.5%
Heating and Cooling for Buildings - Gas	622	\$96,756	-\$31,481	\$19,411	\$0	-100.0%	-100.0%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$19,896	\$690	\$0	NA	-100.0%
Overhead and Operational Total		\$6,521,744	\$4,802,330	\$5,040,357	\$5,980,360	-2.1%	18.6%
Non Operational							
Other Supplies and Materials	615. 660 - 689	\$3,485,199	\$3,491,174	\$3,488,051	\$3,492,502	0.1%	0.1%
Rentals	440	\$100,526	\$150,227	\$174,076	\$152,040	10.9%	-12.7%
Certified Salaries	110	\$154,593	\$125,604	\$110,148	\$119,042	-6.3%	8.1%
Non - Certified Salaries	120	\$101,107	\$104,597	\$96,665	\$90,648	-2.7%	-6.2%
Equipment	730	\$444	\$48,309	\$131,140	\$44,896	217.1%	-65.8%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$39,472	NA	NA
Other Professional and Technical Services	319	\$36,763	\$83,406	\$27,592	\$20,110	-14.0%	-27.1%
Improvements Other Than Buildings	715	\$0	\$0	\$683	\$6,640	NA	872.3%
Operational Supplies	611	\$650	\$542	\$251	\$42	-49.7%	-83.4%
Construction Services	450	\$10,382	\$0	\$361	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$0	\$111	\$0	NA	-100.0%
Non Operational Total		\$3,889,664	\$4,003,859	\$4,029,079	\$3,965,391	0.5%	-1.6%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Grand Total		\$21,372,069	\$20,947,826	\$21,453,140	\$22,804,815	1.6%	6.3%